

California Adjustments — 2003 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule directly behind Long Form 540NR, Side 2.

Name(s) as shown on return

Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.**During 2003:**

Yourself

Spouse

- 1 a I was domiciled in (enter state)
- b I was in the military and stationed in (enter state or country)
- 2 I became a California resident (enter the state of prior residence and date of move)
- 3 I became a nonresident (enter new state of residence and date of move)
- 4 I was a nonresident of California the entire year (enter state or country of residence)
- 5 The number of days I spent in California (for **any** purpose) is:
- 6 I owned a home/property in California (enter "Yes" or "No")

Before 2003:

- 7 I was a California resident for the period of (enter dates)
- 8 I entered California on (enter date)
- 9 I left California on (enter date)

Part II Income Adjustment Schedule**Section A — Income**

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7				
8 Taxable interest income	8				
9 (a) Ordinary dividends. See instructions. (b) _____	9(a)				
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B	10				
11 Alimony received See instructions	11				
12 Business income or (loss)	12				
13 (a) Capital gain or (loss). See instructions. (b) _____	13(a)				
14 Other gains or (losses)	14				
15 Total IRA distributions. See instructions. (a) _____	15(b)				
16 Total pensions and annuities. See instructions. (a) _____	16(b)				
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17				
18 Farm income or (loss)	18				
19 Unemployment compensation	19				
20 Social security benefits. (a) _____	20(b)				
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe) _____	21	<div style="border: 1px solid black; padding: 2px;"> a _____ b _____ c _____ d SUSPENDED e SUSPENDED f _____ </div>	a _____ b _____ c _____ d _____ e _____ f _____	21	21
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2 ...	22a				

Income Adjustment Schedule**Section B — Adjustments to Income**

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22 b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . . . 22b					
23 Educator expense 23					
24 IRA deduction 24					
25 Student loan interest deduction 25					
26 Tuition and fees deduction 26					
27 Moving expenses 27					
28 One-half of self-employment tax 28					
29 Self-employed health insurance deduction 29					
30 Self-employed SEP, SIMPLE, and qualified plans 30					
31 Penalty on early withdrawal of savings . . 31					
32 a Alimony paid. b Enter recipient's: SSN _____ - _____ Last name _____ 32a					
33 Add line 23 through line 32a in each column, A through E 33					
34 Total. Subtract line 33 from line 22b in each column, A through E. See instructions. 34					

Part III Adjustments to Federal Itemized Deductions

35 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27
(or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) **35** _____

36 Enter total of federal Schedule A (Form 1040), line 5 (state and local income tax **and** State Disability Insurance)
and line 8 (foreign taxes only) **36** _____

37 Subtract line 36 from line 35 **37** _____

38 Other adjustments including California lottery losses. See instructions. Specify _____ **38** _____

39 Combine line 37 and line 38 **39** _____

40 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?
Single or married filing separately \$135,714
Head of household \$203,574
Married filing jointly or qualifying widow(er) \$271,432
No. Transfer the amount on line 39 to line 40.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 40 **40** _____

41 Enter the larger of the amount on line 40 or your standard deduction listed below
Single or married filing separately \$3,070
Married filing jointly, head of household, or qualifying widow(er) \$6,140 **41** _____

Part IV California Taxable Income

42 California AGI. Enter your California AGI from line 34, column E **42** _____

43 Enter your deductions from line 41 **43** _____

44 Deduction percentage. Divide line 34, column E by line 34, column D. Carry the decimal
to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- **44** _____

45 California Itemized/Standard Deductions. Multiply line 43 by the percentage on line 44 **45** _____

46 California Taxable Income. Subtract line 45 from line 42. Transfer this amount to Long Form 540NR, line 22. If less than
zero, enter -0- **46** _____